41-1a-301. Apportioned registration and licensing of interstate vehicles.

- (1) (a) An owner or operator of a fleet of commercial vehicles based in this state and operating in two or more jurisdictions may register commercial vehicles for operation under the International Registration Plan or the Uniform Vehicle Registration Proration and Reciprocity Agreement by filing an application with the division.
- (b) The application shall include information that identifies the vehicle owner, the vehicle, the miles traveled in each jurisdiction, and other information pertinent to the registration of apportioned vehicles.
 - (c) Vehicles operated exclusively in this state may not be apportioned.
- (2) (a) If no operations were conducted during the preceding year, the application shall contain a statement of the proposed operations and an estimate of annual mileage for each jurisdiction.
- (b) The division may adjust the estimate if the division is not satisfied with its correctness.
- (c) At renewal, the registrant shall use the actual mileage from the preceding year in computing fees due each jurisdiction.
 - (3) The registration fee for apportioned vehicles shall be determined as follows:
- (a) divide the in-jurisdiction miles by the total miles generated during the preceding year;
- (b) total the fees for each vehicle based on the fees prescribed in Section 41-1a-1206; and
- (c) multiply the sum obtained under Subsection (3)(b) by the quotient obtained under Subsection (3)(a).
- (4) Trailers or semitrailers of apportioned fleets may be listed separately as "trailer fleets" with the fees paid according to the total distance those trailers were towed in all jurisdictions during the preceding year mileage reporting period.
- (5) (a) (i) When the proper fees have been paid and the property tax or in lieu fee has been cleared under Section 41-1a-206 or 41-1a-207, a registration card, annual decal, and where necessary, license plate, will be issued for each unit listed on the application.
 - (ii) An original registration must be carried in each vehicle at all times.
- (b) Original registration cards for trailers or semitrailers may be carried in the power unit.
- (c) (i) In lieu of a permanent registration card or license plate, the division may issue one temporary permit authorizing operation of new or unlicensed vehicles until the permanent registration is completed.
- (ii) Once a temporary permit is issued, the registration process may not be cancelled. Registration must be completed and the fees and any property tax or in lieu fee due must be paid for the vehicle for which the permit was issued.
 - (iii) Temporary permits may not be issued for renewals.
- (d) (i) The division shall issue one distinctive license plate that displays the letters APP for apportioned vehicles.
- (ii) The plate shall be displayed on the front of an apportioned truck tractor or power unit or on the rear of any apportioned vehicle.
- (iii) Distinctive decals displaying the word "apportioned" and the month and year of expiration shall be issued for each apportioned vehicle.

- (e) A nonrefundable administrative fee, determined by the commission pursuant to Section 63J-1-504, shall be charged for each temporary permit, registration, or both.
- (6) Vehicles that are apportionally registered are fully registered for intrastate and interstate movements, providing the proper interstate and intrastate authority has been secured.
- (7) (a) Vehicles added to an apportioned fleet after the beginning of the registration year shall be registered by applying the quotient under Subsection (3)(a) for the original application to the fees due for the remainder of the registration year.
- (b) (i) The owner shall maintain and submit complete annual mileage for each vehicle in each jurisdiction, showing all miles operated by the lessor and lessee.
- (ii) The fiscal mileage reporting period begins July 1, and continues through June 30 of the year immediately preceding the calendar year in which the registration year begins.
- (c) (i) An owner-operator, who is a lessor, may be the registrant and the vehicle may be registered in the name of the owner-operator.
- (ii) The identification plates and registration card shall be the property of the lessor and may reflect both the owner-operator's name and that of the carrier as lessee.
- (iii) The allocation of fees shall be according to the operational records of the owner-operator.
- (d) (i) The lessee may be the registrant of a leased vehicle at the option of the lessor.
- (ii) If a lessee is the registrant of a leased vehicle, both the lessor's and lessee's name shall appear on the registration.
 - (iii) The allocation of fees shall be according to the records of the carrier.
- (8) (a) Any registrant whose application for apportioned registration has been accepted shall preserve the records on which the application is based for a period of three years after the close of the registration year.
- (b) The records shall be made available to the division upon request for audit as to accuracy of computations, payments, and assessments for deficiencies, or allowances for credits.
- (c) An assessment for deficiency or claim for credit may not be made for any period for which records are no longer required.
- (d) Interest in the amount prescribed by Section 59-1-402 shall be assessed or paid from the date due until paid on deficiencies found due after audit.
- (e) Registrants with deficiencies are subject to the penalties under Section 59-1-401.
- (f) The division may enter into agreements with other International Registration Plan jurisdictions for joint audits.
- (9) (a) Except as provided in Subsection (9)(b), all state fees collected under this section shall be deposited in the Transportation Fund.
- (b) The following fees may be used by the commission as a dedicated credit to cover the costs of electronic credentialing as provided in Section 41-1a-303:
- (i) \$5 of each temporary registration permit fee paid under Subsection (12)(a)(i) for a single unit; and
- (ii) \$10 of each temporary registration permit fee paid under Subsection (12)(a)(ii) for multiple units.

- (10) If registration is for less than a full year, fees for apportioned registration shall be assessed according to Section 41-1a-1207.
- (a) (i) If the registrant is replacing a vehicle for one withdrawn from the fleet and the new vehicle is of the same weight category as the replaced vehicle, the registrant must file a supplemental application.
- (ii) A registration card that transfers the license plate to the new vehicle shall be issued.
- (iii) When a replacement vehicle is of greater weight than the replaced vehicle, additional registration fees are due.
- (b) If a vehicle is withdrawn from an apportioned fleet during the period for which it is registered, the registrant shall notify the division and surrender the registration card and license plate of the withdrawn vehicle.
- (11) (a) An out-of-state carrier with an apportionally registered vehicle who has not presented a certificate of property tax or in lieu fee as required by Section 41-1a-206 or 41-1a-207, shall pay, at the time of registration, a proportional part of an equalized highway use tax computed as follows:
- (i) Multiply the number of vehicles or combination vehicles registered in each weight class by the equivalent tax figure from the following tables:

Vehicle or Combination Registered Weight	Age of Vehicle	Equivalent Tax
12,000 pounds or less	12 or more years	\$10
12,000 pounds or less	9 or more years but less than 12 years	\$50
12,000 pounds or less	6 or more years but less than 9 years	\$80
12,000 pounds or less	3 or more years but less than 6 years	\$110
12,000 pounds or less	Less than 3 years	\$150

Vehicle or Combination Registered Weight	Equivalent Tax
12,001 - 18,000 pounds	\$150
18,001 - 34,000 pounds	200
34,001 - 48,000 pounds	300
48,001 - 64,000 pounds	450
64,001 pounds and over	600

(ii) Multiply the equivalent tax value for the total fleet determined under Subsection (11)(a)(i) by the fraction computed under Subsection (3) for the apportioned fleet for the registration year.

- (b) Fees shall be assessed as provided in Section 41-1a-1207.
- (12) (a) Commercial vehicles meeting the registration requirements of another jurisdiction may, as an alternative to full or apportioned registration, secure a temporary registration permit for a period not to exceed 96 hours or until they leave the state, whichever is less, for a fee of:
 - (i) \$25 for a single unit; and
 - (ii) \$50 for multiple units.
- (b) A state temporary permit or registration fee is not required from nonresident owners or operators of vehicles or combination of vehicles having a gross laden weight of 26,000 pounds or less for each single unit or combination.

Amended by Chapter 183, 2009 General Session